

# The Gazette of India

## EXTRAORDINARY

### PART II—Section 3

### PUBLISHED BY AUTHORITY

---

No. 101] NEW DELHI, TUESDAY, APRIL 27, 1954

---

#### MINISTRY OF FINANCE (REVENUE DIVISION)

#### NOTIFICATIONS

#### CENTRAL EXCISES

New Delhi, the 27th April 1954

**S.R.O. 1371.**—In exercise of the powers conferred by section 37 of the Central Excises and Salt Act, 1944 (I of 1944), the Central Government hereby directs that the following further amendments shall be made in the Central Excise Rules, 1944, namely:—

In the said Rules—

I. after section E-I of Chapter V, the following section shall be inserted, namely—

*“E-II.—Rayon or Artificial Silk Fabrics—Special Procedure.—*

96I. *Application to avail of special procedure.*—Where a manufacturer makes in the proper form an application to the Collector in this behalf, the provisions contained in this section of these Rules relating to the manner of collection of the duty leviable on Rayon or Artificial Silk Fabrics shall, on such application being granted by the Collector, apply in substitution of provisions contained elsewhere in these Rules, to such manufacturer for the period in respect of which the application has been granted.

96J. *Discharge of liability for duty on payment of certain sum.*—(1) With reference to the average production per powerloom employed in the manufacture of Rayon or Artificial Silk Fabrics in India, the Central Government may, by notification in the official gazette, fix from time to time, a rate per powerloom, and if a manufacturer whose application has been granted under rule 96I, pays in any month, a sum calculated according to such rate, in the manner and subject to the conditions and limitations hereinafter laid down, such payment shall be a full discharge of his liability for the duty leviable on his production of such fabrics during the month next following.

(2) The sum payable for such discharge shall be calculated by application of such rate to the maximum number of powerlooms employed by the manufacturer on such production on any day during the thirty days immediately preceding the date of the declaration made by him under rule 96K, and such sum shall be tendered by him along with such declaration.

**96K. Manufacturer's declaration.**—Such manufacturer shall, at any time during the period commencing on the 20th day and ending on the last day of the month immediately preceding the month in respect of which he desires to avail himself of the provisions of this section of these Rules, make a declaration in the proper form, of the maximum number of powerlooms employed by him on any day during the thirty days immediately preceding the date of the declaration.

**96L. Penalty for misdeclaration.**—A manufacturer who is found to have employed more powerlooms in the production of Rayon or Artificial Silk Fabrics on any day during the said period of thirty days than the maximum number declared by him in accordance with rule 96K, shall be liable to pay the difference between the sum actually paid by him and the sum properly payable, within seven days of demand for such difference being served upon him by the proper officer, and shall also be liable to penalty not exceeding two thousand rupees.

**96M. Exemption from certain provisions; no rebate on exports.**—During the period during which he avails himself of the provisions of this section of these Rules, the manufacturer

- (1) shall be exempted from the observance of the provisions of rules 9 [excepting the second proviso to sub-rule (1) thereof], 47, 49, 50, 51, 51-A, 52, 52-A, 55 and 229; and
- (2) shall not be entitled to claim under rule 12, any rebates of duty on exports made during such period."

## II. In Appendix I—

- (1) in the table under the heading "Forms" after the entries relating to Central Excise Series No. 62, the following entries shall be inserted, namely—

Central Excise Series No.	Description of Form	Rule No.	Short Title
62-A	of Rayon or Artificial Silk Fabrics under special procedure	96-I	A.R.-6"

- (2) after Form A.R.-5 (Central Excise Series No. 62), the following form shall be inserted—

Central Excise Series No. 62A.

*Original*  
*Duplicate*  
*Triplicate*  
*Quadruplicate*

### FORM A.R.-6

Application for removal of Rayon or Artificial Silk Fabrics under special procedure.

(Rules 96I and 96K)

Name of factory.....

Address.....

I/we..... manufacturer (s) of Rayon or Artificial Silk Fabrics, residing at.....taluk/tehsil.....district..... and holder (s) of Central Excise licence No.....dated.....hereby apply to avail myself/ourselves, during the month of....., of the provisions contained in Section E-II of Chapter V of the Central Excise Rules, 1944, in respect of my/our production of, and transactions in such fabrics at my/our above-mentioned factory.

2. I/We do hereby declare that I/We have not employed more than..... powerlooms for the production of Rayon or Artificial Silk Fabrics at the said factory on any day during the thirty days immediately preceding the date of this declaration.

3. I/We tender herewith the sum of Rs..... (Rupees.....only) calculated at the rate of..... per such powerloom in terms of the Government of India..... Notification No. .... dated.....

4. I/We hereby declare that the particulars furnished herein are true and complete to the best of my/our knowledge and belief.

Place.....

Signature of manufacturer (s)

Date.....

or his/their authorised agent (s)

To

.....of Central Excise,

Countersigned

Place.....

Date.....

.....of Central Excise.

.....Range .....Circle.

Statement of duty paid at .....

Treasury

Sub-treasury

Imperial Bank of India

Reserve Bank of India.

I. For payment in cash

[To be filled in by the manufacturer(s) or his/their authorised agent(s)].

Name of person tendering payment.	Particulars of payment.	Amount (To be entered in words as well as in figures.) Rs. As.	Head of account.
			II-Central Excise duties—Rayon or Artificial Silk Fabrics.

Date.....

Signature of tenderer.....

(To be filled in by 'Treasury or Bank).

Deposit Number

Certificate.

Date.....

Received payment of rupees.....(in words).....

Signature of Treasurer

Accountant

Treasury Officer

Agent or Manager

II. For payment through current account.

Title of Account or Ledger Number	Number and date of of entry	Amount Rs. as.

Date.....

Signature of the manufacturer(s)  
or his/their authorised agent(s).

Permission granted.

Place.....

.....of Central Excise

Date.....

NOTE :—Delete the entries not applicable.

[No. 20.]

**S.R.O. 1372.**—In exercise of the powers vested in them by rule 96J of the Central Excise Rule, 1944, the Central Government hereby directs that the rate mentioned in that rule shall be Rupees twenty-two and annas eight per powerloom employed in the manufacture of Rayon or Artificial Silk Fabrics.

[No. 21]

E. RAJARAM RAO, Jt. Secy.

---

*New Delhi, the 27th April 1954*

**S.R.O. 1373.**—In exercise of the powers conferred by sub-rule (1) of Rule 8 of the Central Excise Rules, 1944, the Central Government hereby rescinds with immediate effect the notifications of the Government of India in the Ministry of Finance (Revenue Division) Nos. 9, 10 and 11—Central Excises, dated the 23rd March 1954, and No. 19—Central Excises, dated the 10th April 1954.

[No. 22.]

W. SALDANHA, Dy. Secy.